FILED U.S. DISTRICT COURT

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

DISTRICT OF UTAH

87:

DEPUTY OF FOR

UNITED STATES OF AMERICA,

: Case No. 2:05CV 1000TC

RECOMMENDATION

Petitioner,

V.

ORDER ADOPTING REPORT AND

:

DAN L. WOZAB, : District Judge Tena Campbell

Respondent.

The United States of America filed a petition to enforce its July 11, 2005 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). This Court issued an Order to Show Cause on December 6, 2005, which referred this matter to Magistrate Judge Wells under 28 U.S.C. § 636(b)(3) and directed her to hear the evidence and make a written recommendation to this Court for proper disposition. United States v. Jones, 581 F.2d 816, 817 (10th Cir. 1978) (referring IRS summons enforcement to magistrate judge under 28 U.S.C. § 636(b)(3)). After reviewing the record de novo, I adopt the Magistrate Judge's Report and Recommendation and find that Respondent has failed to show cause why he should not be compelled to comply with the Summons. Consequently, I order Respondent to provide to the IRS no later than **five business days after the date of this**Order: (1) copies of bank statements from 1/01/00 to 12/31/04; (2) unredacted copies of checks from 1/01/00 to 12/31/04; (3) his logbook and receipts for income that Respondent received while driving truck from 1/01/00 to 12/31/04; (4) Form 1099 income report for tax year 2002; and (5) testimony about his holdings and assets.

DATED this **29**day of **March** 2006.

BY THE COURT:

Tena Campbell, United States District Court Judge